

# Forty-Eighth Annual Report

Sixty-Fifth Legislature  
2023 General Session

Office of the Legislative  
Auditor General







**The Utah State Legislature created the Office of the Legislative Auditor General (OLAG) in 1975. OLAG has constitutional authority to audit any branch, department, agency, or political subdivision of the state.**

**The Legislative Auditor General is a constitutionally created position with a six-year term of appointment. The Auditor General reports directly to the Legislative Audit Subcommittee of the Legislative Management Committee. The committee is composed of the President of the Senate, the Speaker of the House, the Senate Majority and Minority Leaders, and the House Majority and Minority Leaders, making it a six-member committee.**

### ■ What Does the Office of the Legislative Auditor General Do?

OLAG has the constitutional authority to audit any state agency, local government entity, or any entity that receives state funds. These audits review entities for efficiency, effectiveness, and compliance with legal requirements. Audits take, on average, 9 months depending on the scope and complexity of the audit. The office completes one annual in-depth budget review of both a state agency and a local education agency.

### ■ How Are Audits Initiated?

Any legislator can make an audit request simply by writing a letter to the Legislative Audit Subcommittee identifying specific issues of concern that the audit should address. Legislators can contact OLAG for assistance with these letters. While a letter of request can originate from one legislator, the request may have a higher likelihood of prioritization if it is signed by a group of legislators. Issues typically given the highest priority are those that have the potential for a significant statewide impact and those that are likely to be addressed by the Legislature during the next session.

### ■ What Is the Audit Process?

Once an audit is staffed, the team conducts an introductory meeting with the auditee. Auditors then conduct a risk assessment to identify areas with the highest potential for impactful recommendations leading to improvements in efficiency, effectiveness, and compliance. Auditors conduct interviews, gather and analyze data, and review relevant statute and other standards to support the team's findings and recommendations. Throughout the audit process, the team strives to work collaboratively and openly with the auditee.

## **Download Audit Reports**



### **Inside the Annual Report**

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Based on issues addressed and recommendations made in our 2020, 2021, and 2022 audits, we believe the Legislature should consider the following items during the 2023 General Session.

We recognize that whether the Legislature chooses to act on the following items depends on legislative policy decisions that are outside the audit arena.

■ **2020-08: A Performance Audit of the Justice Reinvestment Initiative**

The Legislature created a “Criminal Justice Data Management Task Force,” consisting of legislators, representatives from state and local criminal justice agencies, law enforcement, and other criminal justice representatives to be overseen and staffed by CCJJ (S.B. 150, 2022 General Session). This task force began meeting in July 2022, but the statute is set for repeal on April 30, 2023. As this task force is temporary, the Legislature should consider creating a permanent governing board to fulfill this JRI audit recommendation. Creation of this board could also fulfill the companion recommendation to create a criminal justice information sharing environment board recommended in *A Performance Audit of Information Sharing in the Criminal Justice System* (2020-08).

■ **2020-11: A Performance Audit of Public Education’s Governance Structure**

The Legislature should consider reviewing the overlapping education governance functions described in the report and determine whether they should be clarified or remain overlapping.

■ **2021-11: A Performance Audit of the Culture and Grant Management Process of the Department of Health**

Some language in statute requires DOH to conduct specific activities that largely rely on funds from federal grants. The Legislature should consider revisiting statute to determine if these activities are still priorities.

■ **2022-08: Comprehensive Education Audit Capstone**

This review and update of the seven comprehensive education audits released from 2020 to 2022 shows that 55 of the 57 recommendations made are not yet fully implemented. Twenty-four of those remaining recommendations are directed to the Legislature.

■ **2022-09: An In-Depth Budget Review of the Utah Insurance Department**

The Legislature should consider whether it is appropriate for the Captive Division to promote the industry given its role as regulator. There can be potential conflict of interest issues when the Utah Insurance Department’s Captive Division is statutorily both the regulator and promoter of the captive insurance industry.



### ■ 2022-11: A Performance Audit of Utah's System of Higher Education Governance

The Legislature should consider affirming its desired governance model for the Utah System of Higher Education (USHE), as well as additional accountability measures to determine whether the governance model is implemented and operational. Additionally, the Legislature should consider reviewing the structure and size of the USHE board and the balance of power between USHE and local boards of trustees. Lastly, the Legislature should consider if current governance allows institutional presidents the flexibility to manage and innovate.

### ■ 2022-15: A Limited Review of the Coordination Between Public Safety Entities

Utah does not define recidivism in *Utah Code* or *Administrative Rule*, leaving the possibility of variance in calculations to be broad. This may lead to confusion if agencies use different methods to calculate recidivism and get different results. The Legislature should consider revising statute to include appropriate definition(s) of recidivism, once created by CCJJ.

Probationers are sentenced by the Courts and account for three quarters of those in AP&P supervision. If greater numbers of dangerous offenders are sentenced to probation, AP&P's agent resources will be spread thinner, potentially risking public safety. The Legislative Audit Subcommittee

should consider prioritizing an audit on the Utah Court System's use of probation to determine if the procedures are clear and whether public safety is optimized.

### ■ 2022-16: An In-Depth Budget Review of the Salt Lake City School District

School district and the state partner to fund public education. Funding can be impacted as school districts give up property taxes for TIF projects and, at times, receive mitigation funds. The current funding formula has resulted in school districts receiving mitigation funds from TIFs that have resulted in almost \$4.4 million in additional state spending. We recommend that the Legislature consider modifying statute for new tax increment financing agreements to balance state funding offsetting TIFs.

### ■ 2022-17: A Performance Audit of Utah's Election System and Controls

While Utah's system of controls works together to prevent election wrongdoing, counties inconsistently use and train on the use of those election controls. To standardize the use of existing controls, the Legislature should consider adding election standard oversight, and enforcement responsibilities and mechanisms to *Utah Code*.





# State of Utah Office of the Legislative Auditor General

## Office Impact

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The mission of the Office of the Legislative Auditor General is to serve the Utah Legislature and the citizens of Utah by providing objective and credible information, in-depth analysis, findings, and conclusions that help legislators and other decision makers:

- Improve Programs
- Reduce Costs
- Promote Accountability

### ■ Improving Programs

We identify changes in statute or agency policies and practices that can help programs more effectively achieve their purposes.

An In-Depth Follow-Up of the Oversight and Management of Utah's Homeless Services led to 2022 bills that addressed improving connections across Continuum of Cares, local homeless councils, state and local governments, and affordable housing.

### ■ Reducing Cost

We find savings for Utah taxpayers by identifying ways to run programs more efficiently or collect revenues that agencies are failing to collect.

An In-Depth Budget Review of the Salt Lake City School District (SLCSD) found that SLCSD operates an inefficient number of elementary schools which increases costs by at least \$3.58 million annually.

In 2022, the Office of the Legislative Auditor General (OLAG) completed 18 audits:

- 17 full audits
- 1 special project

### ■ Promote Accountability

We provide information that helps decision makers address important issues, including the adequacy of governance structures.

A Performance Audit of Social Services Agencies' Performance Metrics led to 2022 Legislative intent language "that DWS and DOH collaborate with the LFA and the GOPB to incorporate the recommendations from... the audit... in the performance measure review process and report back in the General Session."

### 2020 Follow-Up Recommendations



### 2021 Follow-Up Recommendations





# State of Utah Office of the Legislative Auditor General

Office Impact

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## ■ School District Metrics

OLAG created a website detailing measures of each school district to aid in decision making. This website allows policy makers to drill into specific details on each district, or compare a broad range of metrics.



## ■ Implementing Systemic LEA Audits

We completed the first two audits of Local

### Weber School District Audit



### SLC School District Audit



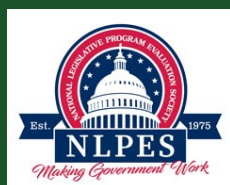
Education Agencies: Weber and Salt Lake School Districts.

Helping school districts identify areas where they can replicate successful practices in schools is a focal point of these audits. Our audit of Salt Lake City School District found a school with consistently higher proficiency rates than similar schools in the district and across the state. We recommend the SLSCD identify instructional best practices like those in this school, and then implement them districtwide.

## National Recognition

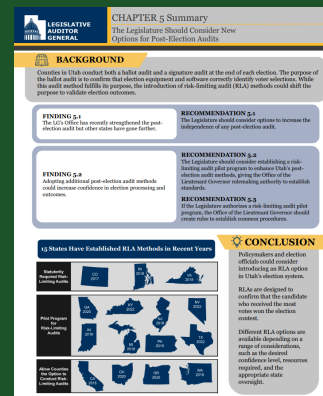
National Legislative Program Evaluation  
Society Impact Award

*A Performance Audit of  
Healthcare in State  
Prisons*



## Report Modernization

OLAG modernized and standardized its branding. This includes a new report style and the institution of chapter summaries at the beginning of each chapter.



## ■ Election Website

To increase access and interaction levels with the elections report, OLAG created an interactive website providing an overview of key controls and their risks and recommendations for improvements.



## ■ 2022 General Session Impact

This document highlights bills from the 2022 General Session that were impacted by OLAG's audit findings, demonstrating the scope of the audits and how the Legislature can purposefully utilize OLAG to make legislative changes.





# State of Utah Office of the Legislative Auditor General

## Completed Audits

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15

Recommendations to:  
Improve service  
delivery

34

Recommendations to:  
Improve reporting and  
communication

26

Recommendations to:  
Improve cost effectiveness  
and resources use

37

Recommendations to:  
Improve legislative  
oversight

68

Recommendations to:  
Improve program  
management

## 2022 Completed Audits

Agency

Legislative

### ▶ 2022-01: A Performance Audit of Higher Education Police Department

University police face unique legal requirements and liabilities that would not be eliminated by contracting for outside law enforcement service. Delays in reporting potential crimes at the U of U and federal compliance errors across Utah's universities highlight opportunities to improve.

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### ▶ 2022-02: An In-Depth Budget Review of the Weber School District

The Weber School District can improve its strategic plan, grant management controls, and operational efficiency and effectiveness.

13

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### ▶ 2022-03: A Performance Audit of Teacher and Principal Performance Within Utah's Public Education

This audit found that most teacher evaluation systems are only partially meeting the Legislature's state finding that evaluations are to improve the performance of teachers. Additionally, there is a significant opportunity to elevate education through a preparation pipeline for school principles.

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### ▶ 2022-04: A Performance Audit of Financial Reporting in Public Education

Vague charts of accounts as well as insufficient monitoring and enforcement limit stakeholders' ability to analyze financial data in public education.

12

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### ▶ 2022-05: A Performance Audit of Public Education Administrative Costs

Administrative costs in public education are relatively low, but financial reporting concerns and noncompliance with state requirements raise questions whether these low costs provide sufficient value.

2

2





## 2022 Completed Audits

## Agency

## Legislative

▶ **2022-06: A Performance Audit of the Efficiency and Effectiveness of the Division of Technology Services**

The Division of Technology Services needs to improve its communications and is not meeting agencies business needs: it has not been proactive, nor has it met or updated key performance metrics, and lacks policies and procedures for IT project management.

13

2

▶ **2022-07: A Limited Review of the Utah Inland Port Authority**

This Limited Review contains recommendations focused on strengthening the port's governance, oversight structure, and contract management and procurement processes; it recommends further audit work, if desired, to review both the port's use of its \$150 million bond issuance and its reporting environment to determine an appropriate reporting model.

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▶ **2022-08: Comprehensive Education Audit Capstone**

This audit summarizes the seven comprehensive education audits released between 2019 and 2022 and updates the status of recommendations.

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▶ **2022-09: An In-Depth Budget Review of the Utah Insurance Department**

This In-Depth Budget Review found areas within the Captive Insurance Division and Insurance Fraud Division where they could make changes to be more effective.

11

3

▶ **2022-10: A Performance Audit of Tax Increment Financing**

Redevelopment agencies could improve transparency of tax increment project areas and better monitor progress toward project area goals and outcomes.

5

6

▶ **2022-11: A Performance Audit of Utah's System of Higher Education Governance**

The Utah Board of Higher Education struggles to govern as dictated by Utah Code and the degree-granting institutions within the system underperform on key metrics compared to their peers and national averages. However, graduates from USHE institutions do receive a positive return on investment. Additionally, ongoing improvements are being made in governance.

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4



## 2022 Completed Audits

	Agency	Legislative
<p>▶ <b>2022-12: A Performance Audit of Curriculum and Teacher Training in Public Education</b></p> <p>This audit identified potentially questionable content from a sample of courses and recommends the Legislature consider deciding at what level the curriculum establishment process should be uniform from district to district.</p>	4	6
<p>▶ <b>2022-13: A Performance Audit of the Oversight and Effectiveness of Adult Probation and Parole</b></p> <p>Adult Probation and Parole can improve agent retention, agent supervision, and adherence to evidence-based practices to enhance public safety.</p>	11	-
<p>▶ <b>2022-14: A Performance Audit of the Board of Pardons and Parole</b></p> <p>The Board of Pardons and Parole can more clearly define its philosophy, improve its operations and transparency, and review its processes to ensure they follow due process and probable cause standards.</p>	14	1
<p>▶ <b>2022-15: A Limited Review of the Coordination Between Public Safety Entities</b></p> <p>Public safety entities in Utah can improve their collective effectiveness if AP&amp;P determines its workload capacity, recidivism measures are standardized, 72-hour jail holds are better managed, and the Utah Court System's use of probation is reviewed.</p>	3	2
<p>▶ <b>2022-16: An In-Depth Budget Review of the Salt Lake City School District</b></p> <p>SLCSD should improve its board governance, evaluate building needs, and improve operational efficiencies.</p>	15	2
<p>▶ <b>2022-17: A Performance Audit of Utah's Election System and Controls</b></p> <p>Election integrity in Utah is generally well guarded by existing controls but there are important opportunities to improve voter registration, ballot tracking and accountability, signature verification standards, post-election audits, and the Lieutenant Governor's election duties and authority.</p>	5	7



State of Utah  
Office of the Legislative Auditor General 2020 Completed Follow-Ups  
Annual Report • January 2023

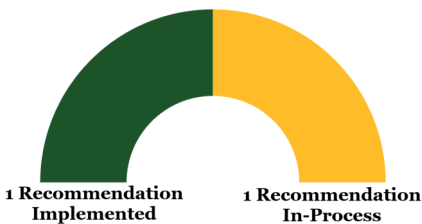
Agency Remaining  
Recommendations



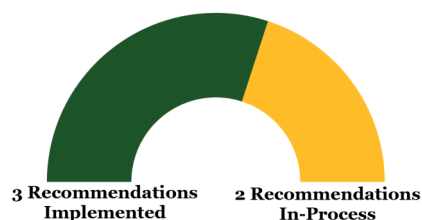
1 Recommendation  
Implemented



2 Recommendations  
Implemented



4 Recommendations  
Implemented



Legislative Remaining  
Recommendations

\* Multi-year follow ups focus only  
on recommendations not previously  
implemented

2020-01:  
An In-Depth Follow-Up of the  
University of Utah Athletics  
Department

2020-02:  
A Performance Audit of  
Medicaid's Pharmacy  
Benefit Oversight

2020-03:  
A Performance Audit of  
the Community Impact Fund

2020-04:  
An In-Depth Budget Review of  
the Department of  
Environmental Quality

2020-05:  
A Performance Audit of  
the Division of Air Quality

2020-06:  
An In-Depth Follow-Up of 911  
Audits and Review of 911  
Staffing

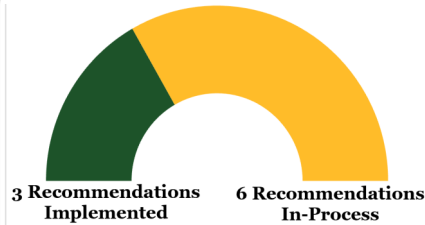


State of Utah  
Office of the Legislative Auditor General 2020 Completed Follow-Ups  
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Agency Recommendations

Legislative Recommendations

**2020-07:**  
A Performance Audit of the  
Office of State Debt Collection



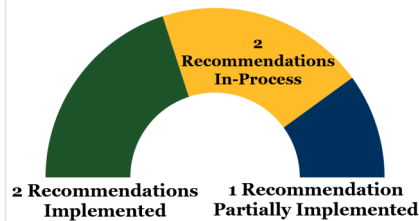
**2020-08:**  
A Performance Audit of the  
Justice Reinvestment  
Initiative



**2020-09:**  
A Performance Audit of  
Information Sharing in the  
Criminal Justice System



**2020-10:**  
A Performance Audit of  
Court Fines and Surcharges



**2020-11:**  
A Performance Audit of  
Public Education's  
Governance Structure

**2020-12:**  
A Performance Audit of  
Methadone Clinic Oversight

1 Recommendation  
Implemented





State of Utah  
Office of the Legislative Auditor General 2021 Completed Follow-Ups  
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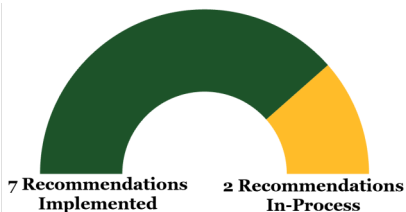
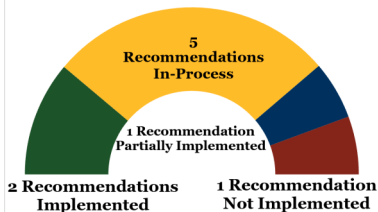
Agency Recommendations



6 Recommendations  
Implemented



2 Recommendations  
Implemented



1 Recommendation  
Implemented

Legislative Recommendations



3 Recommendations  
Implemented



3 Recommendations  
Implemented

**2021-01:**  
An In-Depth Follow-Up of an  
In-Depth Budget Review  
of the Department of  
Natural Resources

**2021-02:**  
A Performance Audit of  
the Department of Agriculture  
and Food's Brand  
Inspection Program

**2021-03:**  
A Limited Review of Public  
Educations' COVID-19 Soft  
Closures

**2021-04:**  
A Performance Audit of  
the Utah State Board of  
Education's Internal  
Governance

**2021-05:**  
A Performance Audit of  
the Division of Consumer  
Protection

**2021-06:**  
A Limited Review of the Utah  
Rural Jobs Act



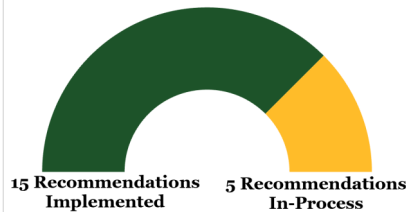


State of Utah  
Office of the Legislative Auditor General 2021 Completed Follow-Ups  
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**2021-07:**  
A Follow-Up of the Safety and Security Within Local Homeless Resource Centers

Agency Recommendations

7 Recommendations Implemented



Legislative Recommendations

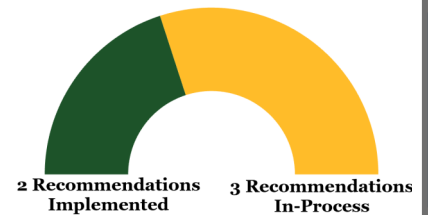


**2021-08:**  
An In-Depth Budget Review of the Department of Agriculture and Food



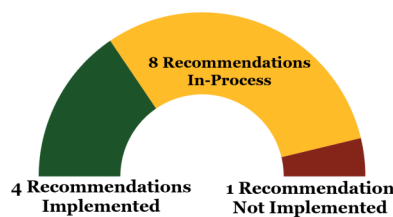
**2021-09:**  
A Performance Audit of Utah's Charter School Governance Structure

12 Recommendations Implemented

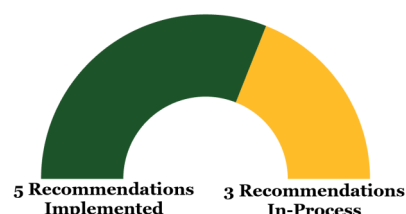


**2021-10:**  
A Performance Audit of the Division of Services for People with Disabilities

**2021-11:**  
A Performance Audit of the Culture and Grant Management Process of the Department of Health



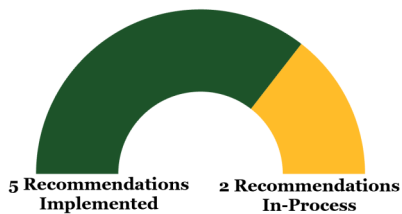
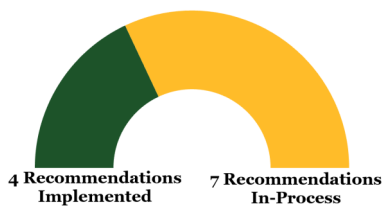
**2021-12:**  
A Performance Audit of Social Service Agencies' Performance Measures





State of Utah  
Office of the Legislative Auditor General 2021 Completed Follow-Ups  
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Agency Recommendations



2 Recommendations Implemented

Legislative Recommendations



**2021-13:**  
A Performance Audit of Teacher Retention Within Utah's Public Education System

**2021-14:**  
An In-Depth Follow-Up of the Oversight and Management of Utah's Homeless Services System

**2021-15:**  
An In-Depth Follow-Up of the State's Career Service System

**2021-16:**  
A Limited Review of Warrants and Uncollected Fines and Fees

**187  
Total  
Recommendations**

Agency Recommendations  
60% Implemented  
36% In Process  
3% Partially Implemented  
1% Not Implemented

Legislative Recommendations  
23% Implemented  
74% In Process  
3% Not Implemented



# Released Audits and Informal Reports • 2019 - 2021

## Annual Report • January 2023

### ----- Education -----

- 2019-C A Limited Review of RISE Testing Issues
- 2019-12 Public Education Assessment Data
- 2019-14 Public Education Reporting Requirements
- 2020-E Limited Review of the Individualized Education Program (IEP) Intake Process
- 2020-11 Public Education's Governance Structure
- 2021-04 The Utah State Board of Education's Internal Governance
- 2021-09 Utah's Charter School Governance Structure
- 2021-13 Teacher Retention Within Utah's Public Education System
- 2022-02 An In-Depth Budget Review of the Weber School District
- 2022-03 Teacher and Principal Performance Within Utah's Public Education System
- 2022-04 Financial Reporting in Public Education
- 2022-05 Public Education Administrative Costs
- 2022-08 Comprehensive Education Audit Capstone
- 2022-12 Curriculum and Teacher Training in Public Education
- 2022-16 An In-Depth Budget Review of the Salt Lake City School District

### ----- Environment -----

- 2019-01 Waste Tire Recycling Fund
- 2019-10 An In-Depth Budget Review of the Department of Natural Resources
- 2019-11 Utah's Oil and Gas Program
- 2020-04 An In-Depth Budget Review of the Department of Environmental Quality
- 2020-05 Division of Air Quality
- 2021-01 In-Depth Follow-Up of an In-Depth Budget Review of the Department of Natural Resources
- 2021-02 Department of Agriculture and Food's Brand Inspection Program

### ----- Higher Education -----

- 2019-02 The University Neuropsychiatric Institute and Crisis Services
- 2019-06 The University of Utah's Laboratory Safety Practices
- 2019-07 State and Higher Education Building Costs
- 2020-01 An In-Depth Follow-Up of the University of Utah Athletics Department
- 2022-01 Higher Education Police Departments
- 2022-11 Utah's System of Higher Education Governance

### ----- Local Government -----

- 2019-03 Counties' Use of Tourism Promotion Funding
- 2019-04 Tooele County's Sale of the Utah Motor Sports Campus
- 2019-05 Repayment Feasibility of the Lake Powell Pipeline
- 2022-10 Tax Increment Financing
- 2022-17 Utah's Election System and Controls

### ----- Public Safety -----

- 2019-15 Utah Communications Authority and 911 Operations
- 2020-G Survey of Drug Court Sanctions—Price, Utah

- 2020-06 An In-Depth Follow-Up of 911 Audits and Review of 911 Staffing
- 2020-08 The Justice Reinvestment Initiative
- 2020-09 Information Sharing in the Criminal Justice System
- 2020-10 Court Fines and Surcharges
- 2021-A Decline in Traffic Violations Contributed to Lower Fines and Surcharges
- 2021-B Six-Month Follow-Up of 911 Call Answer Times for VECC and Salt Lake City 911
- 2021-C Twelve-Month Follow-Up of 911 Call Answer Times for VECC and Salt Lake City 911
- 2021-16 A Limited Review of Warrants and Uncollected Fines and Fees
- 2021-17 Healthcare in State Prisons
- 2022-13 Oversight and Effectiveness of Adult Probation and Parole
- 2022-14 Board of Pardons and Parole
- 2022-15 A Limited Review of the Coordination Between Public Safety Entities

### ----- Social Services -----

- 2019-08 Child Welfare During Divorce Proceedings
- 2019-13 PEHP's Pharmacy Benefit Manager
- 2020-A A Survey to Determine Whether Utah Unemployment Insurance (UI) Overpayment Practices Contain Systemic Problems
- 2020-12 Methadone Clinic Oversight
- 2020-02 Medicaid's Pharmacy Oversight
- 2021-07 A Follow-Up Audit of the Safety and Security Within Local Homeless Resource Centers
- 2021-10 Division of Services for People with Disabilities
- 2021-11 Culture and Grant Management Process of the Department of Health
- 2021-12 Social Service Agencies' Performance Measures
- 2021-14 An In-Depth Follow-Up of the Oversight and Management of Utah's Homeless Service System

### ----- Transportation -----

- 2019-A A Limited Review of Allegations Regarding UDOT Noise Barrier in Summit County

### ----- Other -----

- 2019-B A Limited Follow-Up of Audit 2016-04 A Performance Audit of the Department of Financial Institution's Regulation of Payday Loan Industry
- 2019-09 Same Day Voter Registration Controls
- 2020-03 Permanent Community Impact Fund
- 2021-05 The Division of Consumer Protection
- 2021-06 Utah Rural Jobs Act
- 2021-15 An In-Depth Follow-Up of the State's Career Service System
- 2022-A Informal Poll of Utah Senate on United States Senate Candidates
- 2022-06 Efficiency and Effectiveness of Technology Services
- 2022-07 A Limited Review of the Utah Inland Port Authority
- 2022-09 An In-Depth Budget Review of the Utah Insurance Department

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State of Utah  
**Office of the Legislative Auditor General**

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## **Audit Subcommittee**

**President J. Stuart Adams, Co-Chair**

President of the Senate

**Senator Evan J. Vickers**

Senate Majority Leader

**Senator Luz Escamilla**

Senate Minority Leader

**Speaker Brad R. Wilson, Co-Chair**

Speaker of the House

**Representative Mike Schultz**

House Majority Leader

**Representative Angela Romero**

House Minority Leader

## **Auditor General Staff**

### **— Auditor General —**

Kade Minchey, CIA, CFE

### **— Deputy Auditor General —**

Brian Dean, CIA, CFE     Darin Underwood, CIA

### **— Audit Manager —**

Leah Blevins, CIA     Jesse Martinson, CIA

### **— Senior Audit Supervisor —**

Tim Bereece, CFE     Jake Dinsdale, CIA

### **— Audit Supervisor —**

David Gibson, CISA     Nicole Luscher

August Lehman, CFE     Ryan Thelin

Matthias Boone, CIA,  
CFE

Chris McClelland, CIA,  
CFE

### **— Data Methodologist —**

Tyson Cabulagan, CFE

### **— Lead Auditor —**

Hillary Galvin     Madison Hoover

Zackery King, CFE, CPA

### **— Quality Control Administrator —**

Lauri Felt

### **— Audit Staff —**

Brent Packer     Russell Facer

Jentrie Willey     Morgan Hagey

Skylar Scott     Madison Cicon

Brendon Ressler     Clint Yingling

McKenzie Cantlon     Kyle Pepp

Andrew Poulter     Lindsey Jaynes

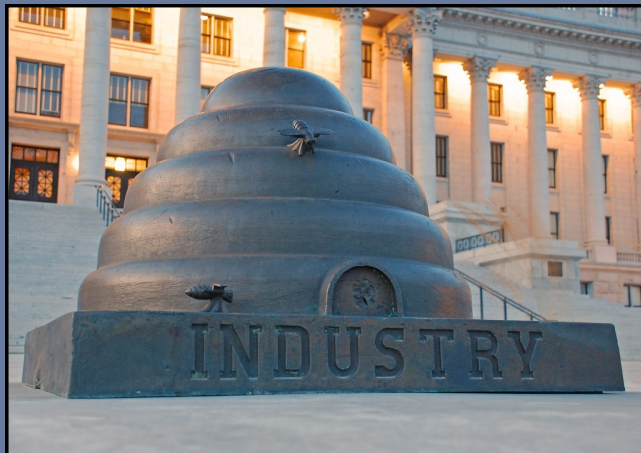
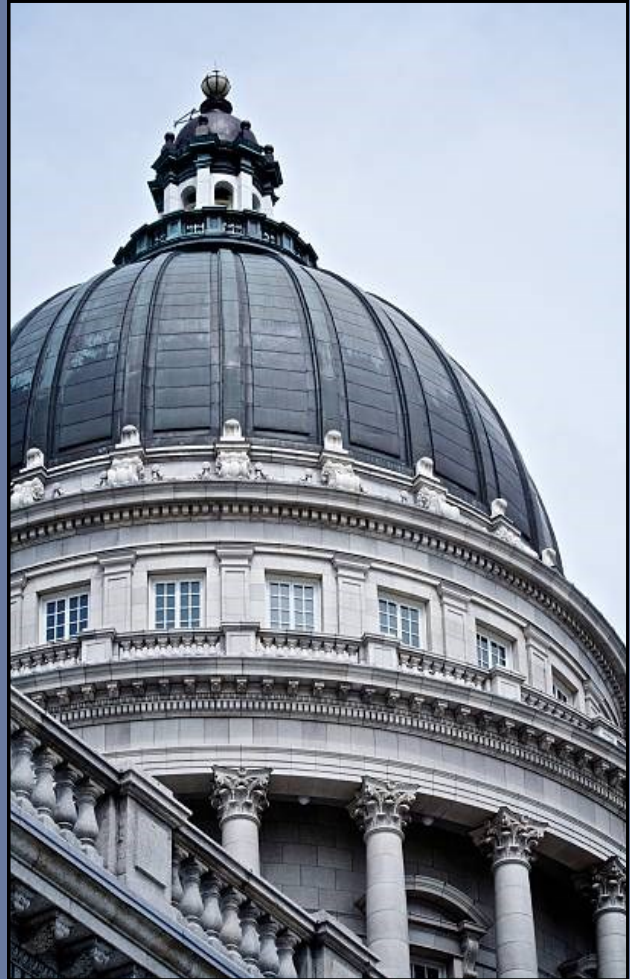
Jake Davis     Spencer Hadley

Abigail Armstrong     Tanner Taguchi

### **— Administrative Assistant —**

Debbie Clawson





***“The legislative auditor shall have authority to conduct audits of any funds, functions, and accounts in any branch, department, agency or political subdivision of this state and shall perform such other related duties as may be prescribed by the Legislature. He shall report to and be answerable only to the Legislature.” —Article VI, Section 33 of the Utah Constitution***

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# Office of the Legislative Auditor General

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